

**AN ORDINANCE
BY FINANCE/EXECUTIVE COMMITTEE**

05-0-1071

**AN ORDINANCE TO AMEND ORDINANCE 89-O-0777 FOR
PURPOSES OF IDENTIFYING THE SPECIFIC PARAGRAPH
WITHIN O.C.G.A. 48-13-51(a) THAT AUTHORIZES IMPOSITION
OF THE CITY'S HOTEL/MOTEL TAX; AND FOR OTHER
PURPOSES.**

WHEREAS, the Legislature of the State of Georgia amended O.C.G.A. 48-13-51, enabling the City to increase its hotel/motel tax from 6% to 7%; and

WHEREAS, Ordinance 89-O-0777, adopted June 5, 1989 and approved June 12, 1989 authorized the increase from 6% to 7% in the City's hotel/motel tax; and

WHEREAS, the Georgia Department of Community Affairs (DCA) requires local governments, imposing a hotel/motel tax, to file a copy of their most current resolution or ordinance providing for the tax with DCA; and

WHEREAS, DCA requires that the ordinance also clearly identifies the specific paragraph in O.C.G.A. 48-13-51(a) that authorizes the City to impose the tax.

**NOW THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE CITY OF
ATLANTA, GEORGIA AS FOLLOWS:**

Section 1. Section 1 of Ordinance 89-O-0777, adopted June 5, 1989 and approved June 12, 1989 is hereby amended by striking "O.C.G.A. 48-13-51" and inserting in lieu thereof "O.C.G.A. 48-13-51(a)(5)".

Section 2. Ordinance 89-O-0777 is further amended by striking Section 2 in its entirety.

Section 3. All ordinances and parts of ordinances in conflict herewith are hereby repealed.

D-1



GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS

Mike Beatty
COMMISSIONER

Sonny Perdue
GOVERNOR

MEMORANDUM

TO: Local Governments Imposing a Hotel Motel Tax

FROM: Mike Bush, Director *MB*
Office of Research

DATE: March 21, 2005

SUBJECT: New Requirement for Filing Hotel Motel Tax Ordinance

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DEPT. OF COMMUNITY AFFAIRS

On February 2, 2005, the Department of Community Affairs (DCA) revised the official rules governing the hotel/motel tax reporting requirements. These rules now require local governments imposing a hotel/motel tax to file a copy of their most current resolution or ordinance providing for the tax with DCA. However, before filing this resolution/ordinance we strongly encourage you to review it to determine if it clearly identifies that specific paragraph in O.C.G.A. 48-13-51(a) that authorizes your government to impose the tax.

This is important because currently there are 21 different authorizing paragraphs in O.C.G.A. 48-13-51(a), each with its own unique set of eligibility and expenditure requirements. However, not all of these paragraphs will be applicable to your government. Therefore, you must ensure that your resolution is based on one of the paragraphs available to your government. Just as important, neither you nor your auditors can ensure your compliance with the specific expenditure requirements unless the authorizing paragraph is clearly indicated in your ordinance/resolution.

For your convenience we have enclosed a copy of Athens/Clarke County's ordinance which includes both the hotel/motel tax rate and the authorizing paragraph. After reviewing your ordinance/resolution and making any necessary amendments, but no later than July 1, 2005, please submit a copy to:

Patrick Vickers
Office of Research
Georgia Department of Community Affairs
60 Executive Park South, NE
Atlanta, Georgia 30329-2231

If in the future your government amends its hotel/motel tax ordinance/resolution, please submit an amended copy to the above address within 30 days of the amendment date. If you have any questions about this matter, please contact Patrick Vickers at (404) 679-3151 or pvickers@dca.state.ga.us.

MB/phv
Enclosure

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